PROVINCE OF ALBERTA

White Paper

for the

Property Assessment Act

June 1992

Alberta
MUNICIPAL AFFAIRS

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MINISTER OF MUNICIPAL AFFAIRS

319 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 403/427-3744

All Interested Albertans:

Since 1987 the Municipal Statutes Review Committee has been engaging interested Albertans in a discussion that will affect us all where we live and work and play. The subject is how we should prepare Municipal Government in Alberta for the 21st century.

Bill 51, our proposed new Municipal Government Act says that municipalities should be able to do anything they need to do to carry out the purposes of municipal governments within certain limits. These limits are related to your interests as an individual, the interests of other municipalities and the responsibilities of the province.

A major objective of the White Paper on the Property Assessment Act is to make the assessment system more comprehensible to the taxpayer. While none of us enjoy taxation, all of us want it to be fair, reasonable, and logical. The Property Assessment Act attempts to improve confidence in the assessment process.

I invite every interested individual and group to take advantage of this opportunity to influence what municipal government will be like in Alberta in the next century. I will make department staff available for information sessions, if that would help you in preparing your comments. I assure you that your comments can make a difference to the final Bills next spring.

Please send me your comments to me:

Honourable Dick Fowler, Q.C.
Municipal Legislation Review
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by November 30 so that we can ensure that all interested Albertans have input into the new Municipal Government Act and the new Property Assessment Act.

Yours truly

R.S. (Dick) Fowler Q.C.
Minister of Municipal Affairs

INTRODUCTION

The taxation of property to provide revenue for the support of schools, and other local services predates the establishment of Alberta as a province in 1905. The School Districts Ordinance of 1884 and the Statute Labour District Ordinance of 1887 both provided for the assessment and taxation of property to meet the needs of local government.

As Alberta developed and the role of local governments expanded, the assessment system evolved to meet the growing demand for services. During the early years of the Province the property tax was viewed as entirely a local revenue specific to each municipality but the interdependency of local governments and the need for the sharing of costs was soon recognized. In 1919 the Province was authorized to finance school costs through a levy on the equalized value of rateable land.

The assessment base was expanded gradually through the Industries Assessment Act, the Electric Power Line Taxation Act and the Pipeline Taxation Act. Assessment procedures were legislated in the City Act, the Town and Village Act, the Municipal District Act and the Improvement District Act.

In 1938 the Assessment Act consolidated much of the assessment legislation and provided for province-wide assessment rules and procedures. A second major consolidation came in 1961 when the Electric Power and Pipeline Assessment Act was passed and a third consolidation came in 1967 when the Municipal Taxation Act replaced the Assessment Act.

The proposed Property Assessment Act and the property taxation provisions in the proposed Municipal Government Act are a continuation of a policy to periodically review the assessment system as it has developed and to streamline it so that it more accurately represents the needs and expectations of local government and taxpayers alike. The Property Assessment Act as proposed is intended to replace the assessment provisions in the Municipal Taxation Act. It also incorporates the Electric Power and Pipeline Assessment Act, the provisions of the Municipalities Assessment and Equalization Act that deal with the office and role of the Assessment Commissioner, the Alberta Assessment Appeal Board Act and the Municipal and Provincial Properties Valuation Act.

The Municipal Government Act, in addition to including the taxation provisions of the Municipal Taxation Act incorporates the exemptions from taxation as set out in the Municipal Taxation Act and other public Acts. Both the Municipal Tax Exemption Act and the Crown Property Municipal Grants Act will be repealed and their provisions carried forward in the Municipal Government Act.

This consolidation of existing legislation is a major step toward simplification of the system of assessment and taxation. There are other aspects of the legislation designed to make the system more easily understood and applied.

Assessment, which is the establishment of the tax base that makes no provision for local discretion is provided for in the Property Assessment Act. Taxation, that is, the setting of the tax rate, is viewed as an area of local policy decision making and accordingly is lodged in the Municipal Government Act.

The consolidations and rationalization of the statutes will be accompanied by a major deregulation of the assessment process. Valuation regulations will be repealed for all property that is assessed at market value. Regulations will be retained only to support the determination of productive value for farm land and to value property such as pipeline, transmission lines and railway roadways for which the determination of market value, in the sense that it applies to residential and commercial property, is inappropriate.

The use of plain language wherever possible in the Act and the elimination of provisions which are of a purely administrative nature are designed to make the system easier for taxpayers to comprehend and for municipalities to administer. The legislation is drafted in a manner intended to clearly state the objectives and expectations of the system and to leave the process of how the objectives are to be attained to the assessors, the municipalities and the appeal bodies.

The Property Assessment Act includes a number of provisions to make the assessment system more easily understood. The first of these has already been noted, the adoption of market value as the value standard. While there will be some exceptions to this standard, virtually all property owners will be able to judge the acceptability of their assessed value on the basis of the property's market value. Other provisions to simplify the system include the requirement to show the assessed value as a total property value; the requirement to keep assessed values current on an annual basis and, that as the first step in an appeal the assessor explain the manner in which the assessed value was determined.

POLICY CHANGES

OVERVIEW

The process of valuation and assessment set out in the proposed Property Assessment Act has much in common with the current process. All property, unless it is specifically excluded from valuation, is valued by the assessor. The assessor then classifies the property into such categories as residential, commercial and linear and designates the properties that are exempt from taxation. The property valuations are converted to assessments by application of a percentage factor, or ratio, to the valuation.

The valuations, classifications, designations, factors and assessments are incorporated into an assessment roll that must be completed by February 28. Assessed persons receive an assessment notice for their property and have the right of appeal. Appeals are lodged with the Assessment Review Board, formerly the Court of Revision. In the event that the dispute is not resolved there is a further right of appeal to the Alberta Assessment Appeal Commission, formerly the Alberta Assessment Appeal Board.

However, within this general framework there are a number of significant changes proposed in the Property Assessment Act. The most important of these are summarized as follows.

Separation of Assessment from Taxation

The establishment of a tax base upon which tax rates can be levied in an entirely distinct function from the setting of the tax rate itself. To emphasize the difference, the 2 activities previously combined in the Municipal Taxation Act are separated between the Property Assessment Act and the Municipal Government Act. The Property Assessment Act is concerned with the determination of assessment. The Municipal Government Act incorporates the taxation provisions, including exemptions from taxation, grants in lieu of taxation, and business taxation as an integral part of municipal finance.

Purpose Section for the Act

A fundamental reason for choosing market value as the principal value standard in the Property Assessment Act is to establish the basis for an equitable distribution of property taxes. If the basis on which taxes are imposed is fair then the subsequent burden of taxation will be fair. To emphasize the importance of fairness the Act suggests incorporating it in a purpose section to which assessors, review boards, and the Appeal Commission must refer.

Is equity a requirement when valuing property for taxation? If it is, what is the right balance between market value and equity? These questions are currently being debated across Canada. Your comments are invited on whether there is any need to incorporate the concept of equity in the Act and if so, the right balance between market value and equity.

Valuation Standard

The Property Assessment Act recommends the use of market value as the basis for a property taxation system in Alberta.

The fair actual value standard now in place for assessment in Alberta is not easily understood by many property owners. People cannot, for example, understand why Edmonton construction costs are being used to determine the value of houses in Medicine Hat. They can understand the use of depreciation as it relates to the age of a house, but cannot understand how it affects its value. This confusion has been compounded by voluminous regulations instructing assessors on how they are to make their assessments.

The use of market value is seen as more understandable to most people; it also provides a reliable standard for the work of assessors. There will be minimal direction as to how the value standard will be achieved.

In addition to the pressures imposed on the current assessment system by its inherent complexity, there have been growing challenges to the validity of fair actual value. The fair actual value standard has attempted to reconcile a need for province-wide uniformity with a recognition of local diversity. It has done so by requiring the valuation of property as 2 components - land and building. The land is valued on the basis of its market value and the building according to provincial regulated rates and procedures.

Increasingly assessment appeal tribunals and the courts have had to deal with situations where fair actual value has exceeded market value even when the assessor has followed the regulations. When faced with this situation recent court decisions have stated that fair actual value should not diverge from market value. The opinion of the Court of Appeal as expressed in a recent decision[1] is that market value is the benchmark for fair actual value. That view is widely accepted among assessors as well as taxpayers. It leads logically to the conclusion that since the objective of the fair actual value standard is to achieve market value, it is reasonable to explicitly adopt market value as the value standard.

The proposed Act does recognize the need to make provisions for special types of properties. Farm land will be assessed at its value for farming purposes. The existing system based on productive value appears adequate. The Act provides for a regulated system of valuation for linear properties such as pipeline and power transmission lines as they do not have a readily discernable market value. For most other properties, however, there are procedures available to determine market value with acceptable equity.

[1]T. Eaton Realty Co. Ltd. v. AAAB and City of Edmonton

Regulated Rates

The valuation standard for property proposed in the Property Assessment Act is market value for most urban property and productive value for farm land. There is a third standard, a regulated rate for linear properties that are presently assessed under the Electric Power and Pipeline Assessment Act and railway lines. These regulated rates are established by the Minister. While the rates are arbitrary, they do reflect the best available information, much of it obtained from industry experts and consultants. However the rates themselves are not subject to a formal appeal.

It has been suggested that some form of review of proposed regulated rates should be guaranteed before they are prescribed as law. One possibility, and comments are solicited on this, is to require some form of participation by the persons most affected by a proposed regulated rate with a view to reaching a consensus of the rate to be set. The requirement might take the form of a Ministerial regulation or statement in the Act, but the underlying concept is to involve stakeholders in discussing the rate before it is set by the Minister. It has been the practice for many years to engage in consultation before rates are set, but it may be appropriate to entrench a form of consultation or negotiation by legislation. The proposal would not affect the Minister's ultimate authority to set the rate but would guarantee a process be followed in coming to a decision on the rate.

Recording the Assessed Value of Property

The current assessment process under the Municipal Taxation Act requires the assessor to establish 2 values for each property: a value for the building apart from land on which it is situated and a value for the land. The legislation forces the assessor to determine arbitrary values for the major components of the property even though it is the property an as entity that is recognized in the market.

The Property Assessment Act requires that property be given a single valuation except in certain specified situations where separate values for improvements are necessary to show separate ownership. With the removal of the requirement to determine separate values for land and building the assessor can concentrate on estimating the value that is recognized in the market place and with which the public is familiar.

Property Classification

The existing property tax system in Alberta incorporates tax classification through differential levels of assessment imposed by regulation and variable tax rates available at the option of the municipality. The Property Assessment Act would continue this system but with 6 property classes listed in the Act and provision for more classes to be established by regulation. The Act empowers the assessor to classify property according to the legislated definitions. The Act goes on to require the assessor to apply the regulated factors or percentages to the valuations in each class of property.

The Municipal Government Act requires municipalities to specify a uniform tax rate for all assessments within each tax class.

In rural municipalities the Municipal Government Act establishes limits to the spread in tax rates between the various classes but there are no limitations proposed for urban municipalities.

Is property tax classification necessary? Does classification with different levels of assessment affect the equity of the property tax system? How should properties be grouped in each class? Should there be controls to limit the spread in tax rates in urban as well as rural municipalities?

Property Classification

Valuation[1]	Property[2] Class Description	Category	Factor[3]	Assessment[4]	Tax[5] Rate	Property[6] Tax
$				$	$	$
100,000	Machinery & Equipment	4	0.77	77,000	0.025	1,925
100,000	Linear Property	4	1.00	100,000	0.025	2,500
100,000	Commercial	5	1.00	100,000	0.030	3,000
100,000	Single Family Residential	1	1.00	100,000	0.020	2,000

[1]determined by the assessor
[2]prescribed by statute or by regulation
[3]prescribed by regulation
[4]Valuation multiplied by factor
[5]established by council
[6]assessment multiplied by tax rate

Hearing Officer

It is proposed that a municipality have the option to designate a person to attempt to resolve assessment issues prior to a complaint being heard by an assessment review board for the municipality.

There is currently no such provision in the Municipal Taxation Act. Under the proposal, a municipality would appoint a person to act as a hearing officer where complaints have been filed with the assessment review board, formerly the court of revision. It would be the function of the hearing officer to attempt to resolve the dispute and to make a report to the assessment review board. The concept is that there may be an exchange of information between the assessor and the taxpayer, with the hearing officer working to attempt to resolve the dispute.

Will taxpayers have more confidence in the assessment system if they are able to deal with a hearing officer? Will the number of complaints be reduced? Is this procedure effectively in place now with assessors providing the services of a hearing officer as part of their responsibilities?

Municipality Right of Appeal

Municipalities presently have the right to appeal the equalized assessment of another municipality to the Assessment Appeal Board. This right is generally exercised by municipalities that have a concern that their apportionment for shared cost programs may be excessive. This right of appeal will continue so long as equalized assessment is used as the basis for determining apportionments for requisitions.

After 1996 when all assessments are updated annually apportionments will be based on current assessments and the need for equalized assessments will disappear.

However there will continue to be instances when a municipal council believes that its share of a requisition is excessive. The Property Assessment Act anticipates this eventuality by giving a municipality an opportunity to appeal assessments in other municipalities.

Onus on Assessor before Assessment Review Board and Alberta Assessment Appeal Commission to show that Assessment is Correct

The Property Assessment Act proposes that at hearings before the assessment review board or the Appeal Commission the assessor must show that an assessment is correct. By putting this responsibility on the assessor, the appeal body and the complainant are made aware of how the assessment was determined at the beginning of the hearing.

In the event that a taxpayer does not provide the assessor with necessary information when the assessment is being made the assessor does not have to explain the assessment until after the complainant has provided reasons for the appeal.

You may wish to comment on the necessity for these provisions in view of the requirement elsewhere in the Act for the assessor to make valuations in an equitable manner. It may be sufficient for the assessor to explain to the board or the Commission how the assessment was determined.

Reassessment of Property where there has been Deliberate Withholding of Information

A proposal has been made which would allow reassessment of property that has been underassessed as a result of the deliberate withholding or the giving of false information by a taxpayer. Comments are solicited on the necessity for a provision and whether in fact it would have sufficient practical use as part of the law. If such a provision is included in the Property Assessment Act a provision for collection of the past taxes will need to be added to the Municipal Government Act.

Access to Information

The proposed Municipal Government Act includes rules for the release of municipal information. One of the categories of information that cannot be released is assessment and taxation information unless another Act allows its release. The Property Assessment Act provides for greater access to information about valuations and assessments and how they are arrived at. In the Property Assessment Act, an owner may obtain information about assessments on property owned by the taxpayer at any time and for any purpose. A taxpayer may also receive information about property owned by someone else if the taxpayer needs that information for the purpose of appealing a valuation or assessment. The assessor may provide information for other reasons provided it is made available in a manner that does not identify a specific person or property.

The proposals are an attempt to increase the amount of information available to taxpayers and the public in general while protecting necessary confidentiality of taxpayers.

Business Assessment

The Municipal Government Act introduces several changes in business taxation from the current provisions in the Municipal Taxation Act.

The definition of "business" in the Municipal Government Act has been expanded to include all forms of business organizations. As a consequence not for profit organizations and agribusinesses in rural areas will be assessed as businesses. Because the potential business assessment and tax base has been increased, the Municipal Government Act provides for municipalities to exempt certain businesses from assessment and taxation. In the assessment and taxation area this means that all those activities and undertakings falling within the definition of business are liable to business assessment and taxation unless they are exempted by the municipality. This will provide additional taxation flexibility to municipalities.

A municipality also has a further option to use when determining the assessment for business tax. In addition to gross annual rent, floor space or storage capacity, council can use a percentage of the assessment used for property taxation as the business assessment.

Provisions Not Carried Forward

The objective of the Property Assessment Act is to carry forward the intent of the assessment provisions of the Municipal Taxation Act unless there is an explicit decision to change the present policy such as the change in the valuation standard from fair actual value to market value. There are other provisions in the present legislation that are not reflected in the Property Assessment Act in the belief that they are not necessary. The following list shows a number of sections in Part 1 of the Municipal Taxation Act that have not been carried forward in the Property Assessment Act. A more detailed comparison of existing legislation to proposed legislation will be completed over the next few months.

Description	Reference (MTA)
• definition of Assessment Commissioner	1(b)
• definition of depreciation	1(g)
• special provisions for valuing residential land and farm land when the permitted use is other than the actual use	9(4)
• separate assessment rolls for land and improvements	12
• special assessment rules for storage and handling for grain and seed facilities	23
• exemption of municipal seed cleaning facilities	24(1)(d.1)
• exemption of fallout shelters	24(1)(n)
• exemption of all income	24(1)(r)

Description	Reference (MTA)
• limitation of taxation of church land that is exempted by by-law	24(2)
• partial exemption of residences at post secondary educational institutions	25(1)(h) & (i)
• adoption of previous assessment roll	28, 29, 30
• Ministerial power to order a general assessment	31
• assessment of farm land without a field inspection	32
• assessment of improvements without a field inspection	32.1
• adoption of assessed values	33
• return of assessment by January 31	36
• effect of omissions from assessment roll	38
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Proposals for a

PROPERTY ASSESSMENT ACT

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PART 1

GENERAL MATTERS

Definitions

1 In this Act,

(a) "Appeal Commission" means the Alberta Assessment Appeal Commission referred to in section 54;

(b) "assessed person" means the person who is named on a property assessment roll in accordance with section 10 or 24;

(c) "assessed property" means property valued and assessed in accordance with this Act and the regulations;

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(d) "assessment" means the amount resulting from the application of a factor prescribed in the regulations to the valuation of property;

(e) "assessment review board" means a board established by a council, or by agreement of 2 or more councils, under section 49;

(f) "assessor" means

(i) for linear property, the Chief Provincial Assessor or a person designated by the Chief Provincial Assessor, or

(ii) for other property, a person who is appointed by a municipality to perform the duties and responsibilities of an assessor under this Act and the regulations;

(g) "chief administrative officer" has the same meaning as it has in the *Municipal Government Act;*

(h) "coal or oil sands machinery and equipment" means machinery or equipment that forms an integral part of an operational unit intended for or used in connection with the excavation or transportation of coal or oil sands, as defined in the *Oil Sands Conservation Act*, whether or not the machinery or equipment is so attached or secured as to become transferred without special mention by a transfer or sale of the land;

(i) "council" means

(i) the council of a city, town, village, summer village, municipal district or specialized municipality,

(ii) the board of administrators of a new town under the *New Towns Act*,

(iii) the council of a town under the *Parks Towns Act*,

(iv) the council of a county under the *Counties Act*,

(v) the Minister, in respect of an improvement district or special area,

NOTES

(vi) a collecting board as defined in section 163 of the *School Act*, in respect of a school district as defined in the *School Act*, or

(vii) the council of a municipality incorporated by a special Act;

(j) "designated officer" has the same meaning as it has in the *Municipal Government Act;*

(k) "enactment" has the same meaning as it has in the *Municipal Government Act;*

(l) "farm land" means land used for farming operations consisting of one or more parcels of land operated as a unit by a person who derives from the farming operation an income sufficient to provide a livelihood, unless the regulations provide otherwise;

(m) "farming operations" means

(i) the planting, growing and sale of trees, shrubs or sod,

(ii) the raising or producing of crops, livestock, fish, pheasants or poultry,

(iii) the raising of game-production animals as defined in the *Livestock Industry Diversification Act*, or

(iv) fur production or beekeeping;

(n) "farm residence" means the improvement used as a residence by a person who carries on farming operations and situated on farm land outside a city, town, new town, village or summer village;

(o) "improvements" means

(i) a building or structure in, on, over or under land or any thing attached or secured to land, whether or not the building, structure or thing is regarded in law as part of the land,

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(ii) any thing that is attached or secured to a building, structure or thing referred to in subclause (i), that would be transferred without special mention by a transfer or sale of the building, structure or thing,

(iii) manufacturing or processing machinery and equipment,

(iv) coal or oil sands machinery and equipment,

(v) a mobile trailer or structure located on land owned or being purchased by the owner or purchaser of the trailer or structure, except when the trailer or structure is

(A) occupied by a tourist, or

(B) intended for vacation use and not occupied for any purpose;

(vi) machinery, equipment and appliances not assessed as linear property that form an integral part of an operational unit intended for or used in transmitting or receiving communication signals of a commercial, merchandising or industrial activity or undertaking, whether or not the machinery, equipment or appliance would be transferred without special mention by a transfer or sale of land,

(vii) an improvement referred to in subclauses (i) to (vi) being erected, placed, integrated, attached or secured, whether or not the improvement is complete or capable of being used for the purposes for which it is designed or intended when completed,

but does not include

(viii) any part, component or constituent of an improvement referred to in subclause (vii) that has not yet been erected, placed, integrated, attached or secured, or

(ix) linear property or railways;

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(p) "land and improvements" means a parcel of land with the improvements on it;

(q) "linear property" means

(i) electric power systems, including

(A) the structures, installations, materials, devices, fittings, apparatus, appliances, machinery and equipment, and

(B) the rights of way or easements,

intended for or used in the generation, transformation, transmission, distribution, delivery or sale of electricity owned or operated by a person whose rates are controlled or set by the Public Utilities Board or under the *Small Power Research and Development Act*,

(ii) cable television systems, including

(A) cables, structures, amplifiers, antennae and drop lines, and

(B) the rights of way or easements, intended for or used in a cable television distribution undertaking that is owned or operated by a person licensed by the Canadian Radio-television and Telecommunications Commission or any successor of the Commission,

but not including any cables, structures, amplifiers, antennae or drop lines installed within and owned by the owner of a building,

(iii) telephone and telecommunication systems, including

(A) the structures, installations, materials, devices, fittings, apparatus, appliances, machinery and equipment, and

(B) the rights of way or easements,

NOTES

intended for or used in the communication systems of telephone and telecommunication carriers owned or operated by a person whose rates are regulated by the Canadian Radio-television and Telecommunications Commission or any successor of the Commission, but not including

(C) the transmission, emission or reception of broadcasting that is a radio communication in which the transmissions are intended for direct reception by the general public, or

(D) physical land or buildings,

and

(iv) pipelines, including

(A) any continuous string of pipe, including loops, by-passes, cleanouts, distribution meters, distribution regulators, remote terminal units, valves, fittings and improvements used for the protection of pipelines intended for or used in gathering, distributing or transporting gas, oil, coal, salt, brine, wood or any combination, product or by-product of any of them, whether the string of pipe is used or not,

(B) any pipe for the conveyance or disposal of water, steam, salt water, glycol, gas or any other substance intended for or used in the production of gas or oil, or both,

(C) rights of way and easements for any pipelines described in this subclause,

(D) any pipe in a well intended for or used in

(I) obtaining oil or gas, or both, or any other mineral,

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(II) injecting or disposing of water, steam, salt water, glycol, gas or any other substance to an underground formation,

(III) supplying water for injection to an underground formation, or

(IV) monitoring or observing performance of a pool, aquifer or an oil sands deposit,

(E) well head installations or other improvements located at a well site intended for or used for any of the purposes described in paragraph (D) or for the protection of the well head installations, and

(F) the legal interest under a lease, licence or permit from the Crown that forms the site of wells used for any of the purposes described in paragraph (D),

but not including

(G) the inlet valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, machinery or equipment between those valves in

(I) any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating or storage facilities, or

(II) a regulating or metering station,

or

(H) physical land, buildings or structures not specifically referred to in this subclause;

(r) "manufacturing or processing machinery and equipment" means machinery, equipment, appliances, working tanks and other things, including the supporting foundations and footings, but excluding buildings and excluding tanks used exclusively for storage purposes,

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that form an integral part of an operational unit that is intended for or used in

(i) manufacturing or processing, or

(ii) the production of natural resources or the transmission of natural resources, or products or by-products of the production, by pipeline,

whether or not the machinery, equipment, appliances, working tanks or other things are so attached or secured as to become transferred without special mention by a transfer or sale of the land;

(s) "market value" means the amount property might be expected to realize if sold on the open market by a willing seller to a willing buyer;

(t) "Minister" means the Minister of Municipal Affairs;

(u) "municipality" means

(i) a city, town, new town, village, summer village, municipal district, county, improvement district, special area or specialized municipality,

(ii) a town under the *Parks Towns Act*,

(iii) a school district as defined in the *School Act*, in respect of which a collecting board is authorized to levy and collect taxes under section 164 of that Act;

(iv) a municipality incorporated by a special Act;

(v) "parcel of land" means

(i) a quarter-section of land according to the system of surveys under the *Surveys Act*,

(ii) any area of land shown on the records of the land titles office,

NOTES

(iii) when there has been a subdivision, any lot or block shown on a plan of subdivision that has been registered in the land titles office,

(iv) a unit described on a condominium plan that has been registered in the land titles office,

(v) all the land forming part of a railway, irrigation or drainage right of way within the boundaries of a municipality excluding any portions to which subclause (vi) applies,

(vi) each portion of the land forming part of a railway, irrigation or drainage right of way within the boundaries of a municipality that is used for a purpose other than the operation of the railway, irrigation system or drainage system,

(vii) an area of land owned by the Crown in right of Canada or Alberta that is the subject of a lease, licence or permit granted by either Crown, or

(viii) an area of land owned by a municipality that is the subject of a lease, licence or permit granted by the municipality,

but

(ix) if a parcel of land as described in subclauses (i) to (viii) is located in more than one municipality, each part of the parcel that falls within the boundaries of a municipality is considered to be a separate parcel of land, and

(x) if a building is on 2 or more blocks or lots and would be transferred without special mention by a transfer or sale of the blocks or lots, all of the blocks or lots are considered to be one parcel of land;

(w) "property" means

(i) land and improvements,

(ii) railway, and

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(iii) linear property;

(x) "property assessment notice" includes a supplementary or amended property assessment notice;

(y) "property assessment roll" includes a supplementary or special property assessment roll;

(z) "property class" means a class of property established under section 4;

(aa) "railway" means roadway and superstructure;

(bb) "regulations", except in section 21(1)(b), means regulations made by the Minister under section 94;

(cc) "roadway" means the continuous strip of land owned or occupied by a corporation as a right of way for its railway leading from place to place in Alberta but does not include

(i) land that is outside the limits of the right of way and owned or occupied by the corporation for station grounds, extra right of way for sidings, spur tracks, wyes or other trackage, or

(ii) land within the limits of the right of way that is used by the corporation for purposes other than the operation of the railway;

(dd) "superstructure" includes

(i) grading, ballast, ties, rails, switches and other track appurtenances, bridges, tunnels, culverts, signals and grade crossing protective appliances, telephone lines, fencing on the right of way and station platforms, and

(ii) machinery, equipment, appliances, building and structures that form an integral part of an operational unit intended for or used in transmitting or receiving communications signals for the sole purpose of operating a railway;

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(ee) "valuation" means the value of property calculated in accordance with section 8 or 23 and the regulations.

Purpose of Act

2 The purpose of this Act is to establish a means

(a) to determine valuations for property having regard to the valuation standards in section 3 and the equitable application of those standards,

(b) to determine assessments for property which become the basis for property taxation under the *Municipal Government Act*, and

(c) to provide a reasonable opportunity for complaints and appeals to be heard about valuations and assessments.

Valuation standards

3 The following valuation standards are to be considered when valuations of property are prepared for the purposes of this Act:

(a) the market value of the property on July 1 of the year in which the valuation is prepared, unless clause (b) or (c) applies;

(b) if the property is farm land, the productive value of the property as described in the regulations;

(c) if the property is linear property, railway or other property specified in the regulations, the value determined in accordance with the regulations.

Property classes

4(1) The following classes of property are established:

(a) class 1 - single unit residential property;

(b) class 2 - multiple unit residential property;

(c) class 3 - farm property;

(d) class 4 - industrial property, machinery and equipment, linear property and railway;

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(e) class 5 - commercial property;

(f) class 6 - recreational property and property used by or for non-profit organizations.

(2) The Lieutenant Governor in Council may, by regulation,

(a) describe the property in each of the classes listed in subsection (1);

(b) move property from one class to another;

(c) create additional classes or repeal any class listed in subsection (1).

Liability to valuation and assessment

5 All property in Alberta is liable to valuation and assessment under this Act except property that is listed in the Schedule of Exemptions.

Partial exemptions

6(1) If property is exempt from valuation and assessment while it is used for a specified purpose, the property is liable to valuation and assessment under this Act to the extent that the use of the property does not come within the exemption.

(2) If part of property is exempt from valuation and assessment, the rest of the property is liable to valuation and assessment under this Act.

(3) If property that is exempt from valuation and assessment is

(a) sold to a purchaser under an agreement for sale, or

(b) occupied under a lease, licence or permit,

the property becomes liable to valuation and assessment under this Act and the purchaser or occupant of the property becomes liable as the assessed person in the same manner as if the purchaser or occupant were the owner of the property unless the purchaser or occupant is exempt from valuation and assessment.

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PART 2

VALUATION AND ASSESSMENT OF LAND AND IMPROVEMENTS AND RAILWAY

Division 1
Valuation and Assessment

Exclusion from property

7 In this Part, "property" does not include linear property.

Duties of assessor

8(1) Not later than December 31 each year, an assessor must prepare a valuation for each property liable to valuation and assessment in the municipality that reflects

(a) the physical condition of the property on December 31 of that year, and

(b) the valuation standard for that property.

(2) The assessor may value several adjoining parcels of land having the same owner as one property.

(3) The assessor must indicate the property class for the property.

(4) If the property falls into more than one property class, the assessor must indicate all of the property classes and the part of the valuation that relates to each class.

(5) The assessor must calculate an assessment for the property by multiplying the valuation prepared under subsection (1) by the factor prescribed in the regulations for that property.

(6) The assessor must provide the valuations, property classes and assessments to the municipality for entry on the property assessment roll.

Single valuation for land and improvements

9(1) Land and improvements must be given a single valuation and a single assessment, unless subsection (2) applies.

(2) The following improvements must be valued and assessed separately from land:

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(a) manufacturing or processing machinery and equipment;

(b) coal or oil sands machinery and equipment.

Recording property and assessed persons on the roll

10(1) The property described in column 1 is to be recorded on the property assessment roll in the name of the assessed person described in column 2.

Column 1 Property	Column 2 Assessed person
(a) land and improvements, unless otherwise dealt with in this subsection;	(a) the owner of the parcel of land;
(b) land and improvements held under a lease, licence or permit from the Crown in right of Alberta or Canada or from a municipality;	(b) the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;
(c) land and improvements held under a lease, licence or permit from the board of directors of an irrigation district for residential or recreational purposes, or both;	(c) the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;
(d) land and improvements held under a lease, licence or permit for (i) working any minerals in or under the land or in or under land in the vicinity of it, (ii) drilling for oil, salt or natural gas, or (iii) operating a well for oil, salt or natural gas;	(d) the person who occupies the land for the purpose indicated;
(e) a parcel of land on which any part of the surface is occupied under a lease, licence or permit from the Crown for any purpose described in clause (d), except for processing	(e) the holder of the lease, licence or permit;

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plants defined in subsection (3);

(f) a parcel of land on which any part of the surface is occupied by someone other than the Crown for any purpose described in clause (d), except for processing plants as defined in subsection (3);	(f) the owner of the parcel;
(g) land and improvements held under a lease, licence or permit from a company that operates a railway;	(g) the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;
(h) manufacturing or processing machinery and equipment;	(h) the owner of the manufacturing or processing machinery and equipment;
(i) coal or oil sands machinery and equipment;	(i) the owner of the coal or oil sands machinery and equipment;
(j) improvements that are located on land that is exempt from valuation and assessment;	(j) the person who (i) owns the improvement, or (ii) has exclusive use of the improvement, other than a person who occupies or uses the improvement in an official capacity for the owner of the land;
(k) all other improvements;	(k) the owner of the land on which the improvement is located, whether or not the owner owns the improvement;
(l) land forming part of a railway, irrigation or drainage right of way that is used for the operation of the railway, irrigation system or drainage system.	(l) the person who occupies the land for the purpose of operating the railway, irrigation system or drainage system.

(2) The valuation of an interest in land described in subsection (1)(d) must nc exceed the valuation of farm land adjacent to that land.

(3) In subsection (1), "processing plant" means

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(a) a plant for the extraction of hydrogen sulphide, helium, natural gas liquids or other similar substances from gas,

(b) a manufacturing or industrial plant where oil is refined or upgraded, or

(c) an installation for producing a mineral or for upgrading the quality of a mineral, other than oil or gas, and includes any transportation or storage facility associated with the production or upgrading.

(4) When Crown or other land is occupied under the authority of a right of way order as defined in the *Surface Rights Act* or an order made under any other Act it is, for the purposes of subsection (1), deemed to be occupied by virtue of a lease or licence from the owner of the land.

Division 2
Property Assessment Roll

Preparation of roll

11 Not later than February 28 every year, a municipality must complete a property assessment roll for property in the municipality.

Contents of roll

12 A property assessment roll must show, for each assessed property, the following:

(a) for land and improvements, a legal description or, if there is no legal description, a description sufficient to identify them;

(b) for improvements valued and assessed separately from land, a description sufficient to identify them;

(c) for railway and linear property, a description sufficient to identify and locate it;

(d) the name and mailing address of the assessed person;

(e) the valuation and the assessment;

(f) the factor prescribed in the regulations for the property that, when multiplied by the valuation, results in the assessment for the property;

NOTES

(g) whether the assessed person is a public school supporter or a separate school supporter;

(h) whether the property is fully or partially exempt from taxation under Part 7 of the *Municipal Government Act;*

(i) the property class or, if the property falls into more than one property class, all of the classes and the part of the valuation and assessment that relates to each class;

(j) if the assessed property is the subject of an agreement between the assessed person and the municipality relating to the recovery of taxes owing on the assessed property, a notation of that fact;

(k) any other matter considered appropriate by the municipality.

Division 3
Property Assessment Notices

Preparation and sending of notices

13(1) Every year, a municipality must

(a) prepare a property assessment notice for every assessed property shown on the property assessment roll of the municipality, and

(b) send the property assessment notices to the assessed persons.

(2) A municipality must send the property assessment notices not later than the date the tax notices are required to be sent under Part 7 of the *Municipal Government Act* and may send the property assessment notice and the tax notice for an assessed property together.

(3) A person who becomes an assessed person as a result of

(a) purchasing property, or

(b) occupying property under a lease, licence or permit

must give the municipality written notice of a mailing address to which notices under this Act and the *Municipal Government Act* may be sent, and the municipality must send a copy of the property assessment notice to that person.

NOTES

(4) If the mailing address of an assessed person is unknown

(a) a copy of the property assessment notice must be sent to the mailing address of the assessed property, or

(b) if there is no mailing address, the property assessment notice must be retained by the municipality and is deemed to have been sent to the assessed owner.

Contents of assessment notice

14 A property assessment notice must show, for each assessed property, the following:

(a) the same information that is required to be shown on the property assessment roll;

(b) the date the property assessment notice is sent to the assessed person;

(c) the date by which a complaint must be filed or an appeal must be commenced under Part 5.

Division 4
Supplementary Valuation and Assessment

Supplementary property assessment bylaw

15(1) This Division does not apply unless a council has in effect before May 1 in a calendar year a bylaw authorizing a supplementary assessment to be undertaken in that year for the purpose of taxation in the same year.

(2) A bylaw referred to in subsection (1) remains in effect from year to year until it is rescinded.

Supplementary valuation and assessment

16(1) An assessor must prepare a supplementary valuation and assessment in accordance with this section and Division 1.

(2) An improvement other than manufacturing or processing machinery and equipment is liable to supplementary valuation and assessment if the improvement or part of it

NOTES

(a) is completed in the calendar year or was completed in the preceding calendar year,

(b) is fully or partly occupied during all or any part of the calendar year prior to its completion, or

(c) is moved into the municipality during the calendar year and is not being taxed for that year by another municipality.

(3) Manufacturing or processing machinery and equipment is liable to supplementary valuation and assessment if the machinery and equipment or part of it is capable of being used in the calendar year for the purpose for which it is intended.

(4) A supplementary valuation and assessment must relate only to

(a) the value of an improvement or part of it that has not been previously valued and assessed, or

(b) the increase in the value of an improvement or part of it since it was last valued and assessed.

Supplementary property assessment roll

17(1) A municipality must complete a supplementary property assessment roll at any time before the end of the calendar year in which a supplementary valuation and assessment is prepared.

(2) A supplementary property assessment roll must show, for each assessed property, the following:

(a) the same information that is required to be shown on the property assessment roll;

(b) the date that the improvement or part of it was completed, occupied or moved into the municipality or the date that the machinery and equipment or part of it was capable of being used for the purpose for which it is intended.

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Supplementary notices

18(1) Before the end of the calendar year in which a supplementary valuation and assessment is prepared, the municipality must

(a) prepare a supplementary property assessment notice for every assessed property shown on the supplementary property assessment roll, and

(b) send the supplementary property assessment notices to the assessed persons.

(2) Section 13 applies to the sending of supplementary property assessment notices.

Contents of notice

19 A supplementary property assessment notice must show, for each assessed property, the following:

(a) the same information that is required to be shown on a property assessment notice;

(b) the date that the improvement or part of it was completed, occupied or moved into the municipality or the date that the machinery and equipment or part of it was capable of being used for the purpose for which it is intended.

Complaints and appeals

20 Part 5 applies to complaints and appeals about supplementary property assessment notices as if they were property assessment notices.

PART 3

VALUATION AND ASSESSMENT OF LINEAR PROPERTY

Definition

21(1) In this Part, "operator" means the owner of linear property, or

(a) for linear property described in section 1(q)(iv)(A) to (C), the permittee or licensee as those terms are defined in the *Pipeline Act*, or

NOTES

(b) for linear property described in section 1(q)(iv)(D) to (F), the operator of a battery as that phrase is defined in the regulations made under the *Oil and Gas Conservation Act*.

(2) An assessed person may be considered to be an operator under this Part in place of the owner of the linear property if

(a) the assessed person has made a written application to the Chief Provincial Assessor to be considered as the operator for the purposes of this Part, and

(b) the application has been approved by the Chief Provincial Assessor.

Duty of operator

22(1) Not later than December 31 of each year, the operator of linear property liable to valuation and assessment must prepare and file a report with the Chief Provincial Assessor in the form required by the Chief Provincial Assessor.

(2) A report under subsection (1) must reflect the specifications and characteristics of the linear property on October 31 of the year in which the linear property is valued and assessed under section 23 and must show the following:

(a) a full description of all land occupied by the operator in each municipality;

(b) the length and kind of linear property of the operator in each municipality;

(c) the address to which property assessment notices may be sent;

(d) any other information requested by the Chief Provincial Assessor.

Duties of Chief Provincial Assessor

23(1) Every year the Chief Provincial Assessor must prepare a valuation for each linear property liable to valuation and assessment in each municipality that reflects the valuation standard for that property.

(2) The Chief Provincial Assessor must prepare the valuation in accordance with standards and methods prescribed in the regulations.

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(3) If standards and methods are not prescribed in the regulations, the Chief Provincial Assessor must prepare the valuation on an equitable basis taking into consideration all other linear property in the municipality.

(4) The Chief Provincial Assessor must indicate the property class for the linear property.

(5) The Chief Provincial Assessor must calculate an assessment for the linear property by multiplying the valuation prepared under subsection (1) by the factor prescribed in the regulations for linear property.

(6) The Chief Provincial Assessor must provide the valuations, property classes and assessments to the municipality in which the linear property is located for entry on the property assessment roll.

Assessed person

24 The name of the operator of linear property must be entered on the property assessment roll as the assessed person in respect of the linear property.

Assessment notices and roll

25(1) Every year the Chief Provincial Assessor must

(a) prepare a property assessment notice for every assessed linear property shown on the property assessment roll,

(b) send the property assessment notices to the assessed persons, and

(c) send a copy of each property assessment notice to the municipality in which the assessed linear property is located.

(2) Section 13 applies to the sending of property assessment notices for linear property.

(3) A property assessment notice must show, for each assessed linear property, the following:

(a) a description sufficient to identify and locate the property;

(b) the name and mailing address of the operator of the property;

(c) the valuation and the assessment;

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(d) the property class.

(4) The Chief Provincial Assessor may include on one property assessment notice the information listed in subsection (3) relating to all linear properties in respect of which the same operator is the assessed person.

PART 4

VALUATION AND ASSESSMENT OF BUSINESSES

Municipal Government Act to apply

26 Businesses may be valued and assessed in accordance with Part 7 of the *Municipal Government Act*.

PART 5

THE APPEAL PROCESS

Division 1
Complaints Relating to Property Other than Linear Property

Hearing officer

27(1) A council may appoint a person to act as a hearing officer in relation to any matter about which a complaint has been received by an assessment review board under section 28 or 29.

(2) A hearing officer may attempt to resolve the dispute that gave rise to the complaint by meeting with the assessed person, the assessor, the municipality or any other person the hearing officer considers to be affected by the dispute.

(3) At the conclusion of meetings held under subsection (2), the hearing officer must prepare a report that describes the results of the meetings and specifically includes

(a) a description of the consultation process used by the hearing officer in meetings held under subsection (2),

(b) a list of the matters agreed to and those on which there is no agreement, and

NOTES

(c) the hearing officer's recommendation, if any, to the assessment review board.

Complaint by assessed person

28(1) An assessed person may file a complaint about anything shown on the assessed person's property assessment notice, including any of the following:

(a) whether the assessed person's property is exempt from valuation and assessment;

(b) an alleged error, omission or inaccuracy respecting a valuation or an assessment, or both, of the property;

(c) the name of a person alleged to be wrongly entered on or omitted from the property assessment roll;

(d) a person who should be assessed as a public school supporter having been assessed as a separate school supporter or vice versa;

(e) the property class or classes indicated for the property.

(2) A complaint under this section must be made in writing to an assessment review board within 30 days after the date a property assessment notice is sent to the assessed person under Part 2.

(3) The complainant must give

(a) the reasons for the complaint, and

(b) the mailing address where the assessed person can be contacted and to which notices can be sent.

Complaint by municipality

29(1) A municipality may file a complaint about any of the matters referred to in section 28(1) relating to any property in the municipality.

(2) A complaint under this section must be made in writing to an assessment review board within 30 days after the date the last property assessment notice is sent to an assessed person in the municipality.

(3) The complainant must give

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(a) the reasons for the complaint, and

(b) the name of a designated officer of the municipality to whom notices can be sent.

Notice of hearing

30(1) If an assessment review board receives a valid complaint, it must hold a hearing into the complaint and must set a date, time and place for the hearing.

(2) The assessment review board must notify the municipality, the assessor and the assessed person and may notify any other person it considers affected by the complaint of the date, time and place at which the hearing will be held.

(3) Notices must be sent out at least 14 days before the date the hearing is to be held.

Absence from hearing

31 If the municipality, the assessor, the assessed person or any other person who is given notice of the hearing does not attend, the assessment review board may hold the hearing if it is satisfied that all persons required to be notified were given notice of it.

Time for making decision

32 An assessment review board must make its decision within 150 days after the property assessment notice was sent to the assessed person.

Decision

33(1) The assessment review board may, taking into account the purposes of this Act, do any of the following:

(a) decide whether property is exempt from valuation and assessment,

(b) correct any error, omission or inaccuracy respecting a valuation or an assessment, or both;

(c) confirm a valuation or an assessment, or both, or order a valuation or an assessment, or both, to be changed;

(d) order that the name of a person that has been wrongly entered on or omitted from the property assessment roll be corrected, added to or deleted from the roll;

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(e) confirm or change the designation of school support;

(f) confirm any property class or classes indicated for the property or order that any property class or classes be changed.

(2) The municipality must make any changes to its property assessment roll that are necessary to reflect the decision of the assessment review board.

Notice of the decision

34 The assessment review board must send the municipality, the assessor, the assessed person and any other person it considers affected by its decision written notice of the decision, with or without reasons.

Division 2
Appeals Relating to Property Other than Linear Property

Appeal to Appeal Commission

35(1) A person whose property is the subject of a decision of an assessment review board may appeal to the Appeal Commission

(a) the decision, or

(b) the failure of the assessment review board to make a decision.

(2) Written notice stating the reasons for the appeal must be received by the Appeal Commission within 30 days after

(a) the date the decision of the assessment revision board is sent to the appellant, or

(b) the failure of the assessment review board to make a decision.

Appeal by a municipality

36(1) A municipality may appeal any of the matters referred to in section 28(1) relating to any property in another municipality.

(2) An appeal under this section must be made in writing to the Appeal Commission within 30 days after the last property assessment notice is sent to an assessed person in the other municipality.

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(3) The appellant must give

(a) the reasons for the appeal, and

(b) the name of a designated officer of the municipality to whom notices may be sent.

Time for hearing of appeal

37(1) On receiving notice of an appeal, the Appeal Commission must

(a) provide a copy of the reasons for the appeal to the municipality, and

(b) notify the municipality, the assessor, the assessed person and any other person it considers affected by the appeal of the date, time and place at which the Appeal Commission will hear the appeal.

(2) Notices must be sent out at least 14 days before the date the appeal is to be heard.

Absence from appeal

38 If the municipality, the assessor, the assessed person or any other person who is given notice of the appeal does not attend, the Appeal Commission may hold the hearing if it is satisfied that all persons required to be notified were given notice of it.

Decision

39(1) The Appeal Commission may, taking into account the purposes of this Act, make any decision that the assessment review board could have made.

(2) The municipality must make any changes to its property assessment roll that are necessary to reflect the decision of the Appeal Commission.

Notice of the decision

40 The Appeal Commission must send the municipality, the assessor, the assessed person and any other person it considers affected by its decision written notice of the decision, with or without reasons.

Division 3
Appeals Relating to Linear Property

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Appeal

41(1) An assessed person may appeal anything shown on the assessed person's property assessment notice relating to linear property, including any of the following:

(a) whether the assessed person's linear property is exempt from valuation and assessment;

(b) an alleged error, omission or inaccuracy respecting a valuation or an assessment of the assessed person's linear property, or both;

(c) the name of a person alleged to be wrongly entered on or omitted from the property assessment roll;

(d) the property class indicated for the linear property.

(2) A municipality may appeal any of the matters referred to in subsection (1) relating to any linear property in the municipality or in another municipality.

(3) An appeal under this section must be made in writing to the Appeal Commission within 30 days after a property assessment notice is sent to the assessed person under Part 3.

(4) The appellant must give

(a) the reasons for the appeal, and

(b) the mailing address where the assessed person can be contacted and to which notices can be sent.

Notice of hearing

42(1) On receiving notice of an appeal, the Appeal Commission must

(a) provide a copy of the reasons for the appeal to the municipality, and

(b) notify the municipality, the Chief Provincial Assessor, the assessed person and any other person it considers affected by the appeal of the date, time and place at which the Appeal Commission will hear the appeal.

(2) Notices must be sent out at least 14 days before the date the appeal is to be heard.

NOTES

Absence from hearing

43 If the municipality, the Chief Provincial Assessor, the assessed person or any other person who is given notice of the appeal does not attend, the Appeal Commission may hold the hearing if it is satisfied that all persons required to be notified were given notice of it.

Decision

44(1) The Appeal Commission may, taking into account the purposes of this Act, do any of the following:

(a) decide whether the linear property is exempt from valuation and assessment;

(b) correct any error, omission or inaccuracy respecting a valuation or an assessment of the linear property, or both;

(c) confirm a valuation or an assessment, or both, or order a valuation or an assessment, or both, to be changed;

(d) order that the name of a person that has been wrongly entered on or omitted from the property assessment roll be corrected, added to or deleted from the roll;

(e) confirm the property class indicated for the linear property or order that the property class be changed.

(2) The municipality must make any changes to its property assessment roll that are necessary to reflect the decision of the Appeal Commission.

Notice of the decision

45 The Appeal Commission must send the municipality, the Chief Provincial Assessor, the assessed person and any other person it considers affected by its decision written notice of the decision, with or without reasons.

Division 4
Quashing Valuations and Assessments

Power of Minister

46(1) The Minister may

(a) on the application of a municipality, or

NOTES

(b) on the Minister's own initiative

quash a valuation or an assessment, or both, that has not, in the opinion of the Minister, been prepared in accordance with the purposes of this Act.

(2) The Minister may

(a) direct that a new valuation or assessment, or both, be prepared,

(b) give directions as to when and how the new valuation or assessment, or both, is to be prepared, and

(c) make any other direction the Minister considers appropriate.

(3) A municipality or an assessed person may appeal any direction of the Minister under this section to the Appeal Commission.

Power of Appeal Commission

47(1) The Appeal Commission may quash, or confirm the quashing of, a valuation or an assessment, or both, of any property if the Appeal Commission is of the opinion that it has not been prepared in accordance with the purposes of this Act.

(2) On making an order under subsection (1), the Appeal Commission may

(a) direct that a new valuation or assessment, or both, be prepared,

(b) give directions as to when and how the new valuation or assessment, or both, is to be prepared, and

(c) make any other order it considers appropriate.

PART 6

ASSESSMENT REVIEW BOARDS AND ALBERTA ASSESSMENT APPEAL COMMISSION

Division 1
Assessment Review Boards

Clerk

48(1) A council must provide for the appointment of a clerk for an assessment

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review board.

(2) If a clerk is not appointed, the chief administrative officer or a designated officer must perform the clerk's duties.

Assessment review boards established

49(1) A council may at any time but must, on the receipt by the clerk of a complaint under Part 5,

(a) establish one or more assessment review boards,

(b) appoint a minimum of 3 members of each assessment review board and decide who is to act as the chairperson of each board, and

(c) prescribe the terms of office of the members of each board and the manner in which vacancies are to be filled.

(2) The council may prescribe the remuneration and expenses, if any, payable to the members of an assessment review board.

(3) Each assessment review board must be composed of residents of the municipality unless the board is established under subsection (5).

(4) If the council does not do so, the members of each board must decide who is to act as chairperson of the board.

(5) Two or more councils may enter into an agreement establishing one or more assessment review boards to have jurisdiction in their municipalities and appointing the members and chairperson of each board.

(6) An assessment review board established under subsection (5) must be composed of residents of one or more of the municipalities that enter into the agreement.

Disqualification of member

50 No member of an assessment review board may hear a complaint about an assessed property in which the member has a pecuniary interest as defined in section 104 of the *Municipal Government Act*.

NOTES

Acting members

51 If any member of an assessment review board is unable for any reason to attend a hearing, the chief elected official of the municipality may appoint other persons to the assessment review board to act in place of the absent members for that hearing.

Quorum

52 A majority of the members of an assessment review board constitutes a quorum.

Decision

53 A decision of a majority of the members of an assessment review board is its decision.

Division 2
Alberta Assessment Appeal Commission

Alberta Assessment Appeal Board continued

54(1) The Alberta Assessment Appeal Board is continued under the name "Alberta Assessment Appeal Commission".

(2) Members of the Appeal Commission

(a) are appointed by the Lieutenant Governor in Council and hold office at the pleasure of the Lieutenant Governor in Council, and

(b) are to be paid the remuneration and expenses prescribed by the Lieutenant Governor in Council.

(3) The Lieutenant Governor in Council must designate one of the members to act as the chairperson of the Appeal Commission.

(4) The chairperson must be a full-time member of the Appeal Commission and the other members must devote as much of their time to their office as may be prescribed by the Minister.

Disqualification of member

55 No member of the Appeal Commission may hear an appeal about an assessed property in which the member has a pecuniary interest as defined in section 104 of the *Municipal Government Act*.

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Chairperson

56(1) The chairperson is the chief executive officer of the Appeal Commission and must call all sittings of the Appeal Commission and of divisions of the Commission.

(2) The chairperson may designate a member of the Appeal Commission to preside at a sitting of the Appeal Commission or a division of the Appeal Commission at which the chairperson is not present.

Divisions of Commission

57(1) The chairperson may divide the Appeal Commission into 2 or more divisions.

(2) The Appeal Commission may sit as one or more divisions, but not fewer than 3 members must be present at each sitting of a division.

(3) A division of the Appeal Commission has the jurisdiction, powers and duties of the Commission.

Decision

58 A decision of a majority of the members of the Appeal Commission or a decision of a majority of the members of a division of the Appeal Commission is a decision of the Appeal Commission.

Special inquiries

59 The Appeal Commission may authorize a person to prepare a report, conduct an inquiry or carry out an inspection for the Appeal Commission and that person has the powers and duties referred to in section 77.

Rules of procedure

60 The Appeal Commission may make or adopt rules of procedure for the conduct of proceedings before it, either generally or for particular hearings.

Staff

61 In accordance with the *Public Service Act*, the Appeal Commission may employ or engage any persons it considers necessary.

Fees set by Appeal Commission

62(1) The Appeal Commission may prescribe the fees to be paid by appellants or other persons involved or seeking to be involved as a party, intervenor or participant in proceedings before the Appeal Commission.

(2) Any person may, on payment of the fee set by the Appeal Commission, obtain a copy of a decision of the Appeal Commission.

Report

63(1) On or before March 31 each year, the Appeal Commission must give to the Minister a report for the preceding calendar year showing its activities for that year.

(2) The Minister must table the Appeal Commission's report in the Legislative Assembly if it is then sitting or, if it is not sitting, within 15 days after the next sitting starts.

Division 3
Matters Common to Assessment Review Boards and the Alberta Assessment Appeal Commission

Onus

64(1) At a hearing before an assessment review board or the Appeal Commission, it is up to an assessor to show that a valuation or an assessment, or both, is correct, unless subsection (2) or (3) applies.

(2) If, in the opinion of an assessment review board or the Appeal Commission, an assessed person failed to comply with a request under section 77 or an order under section 78 or failed to meet with a hearing officer, it is up to the assessed person to show that a valuation or an assessment, or both, is wrong.

(3) If a municipality commences an appeal relating to all property in another municipality under section 36 or 41(2), it is up to the municipality that commences the appeal to show that the valuations or assessments, or all of them, are wrong.

Proceedings

65(1) Proceedings before assessment review boards and the Appeal Commission are to be as informal as circumstances permit.

(2) Assessment review boards and the Appeal Commission are not bound by the rules of evidence or any other law applicable to court proceedings and have power to determine the admissibility, relevance and weight of any evidence.

(3) An assessment review board or the Appeal Commission may require any person giving evidence before it to do so under oath.

NOTES

(4) Members of assessment review boards and the Appeal Commission are commissioners for oaths while acting in their official capacities.

Notice to attend or produce

66(1) When, in the opinion of an assessment review board or the Appeal Commission,

(a) the attendance of a person is required, or

(b) the production of a document or thing is required,

the assessment review board or Appeal Commission may cause to be served on a person a notice to attend or a notice to attend and produce a document or thing.

(2) If a person fails or refuses to comply with a notice served under subsection (1), a judge of the Court of Queen's Bench, on an application by the assessment review board or the Appeal Commission, may issue a warrant requiring the attendance of the person or the attendance of the person to produce a document or thing.

Protection of witnesses

67 A witness may be examined under oath on anything relevant to a matter that is before an assessment review board or the Appeal Commission and is not excused from answering any question on the ground that the answer might tend to

(a) incriminate the witness,

(b) subject the witness to punishment under this or any other Act, or

(c) establish liability of the witness

(i) to a civil proceeding at the instance of the Crown in right of Alberta or of any other person, or

(ii) to prosecution under any Act,

but if the answer so given tends to incriminate the witness, subject the witness to punishment or establish liability of the witness, it must not be used or received against the witness in any civil proceedings or in any other proceedings under this or any other Act, except in a prosecution for or proceedings in respect of perjury or the giving of contradictory evidence.

NOTES

Decisions admissible

68(1) A decision that appears to be signed by the person who presided at a hearing before an assessment review board or the Appeal Commission is admissible in evidence as proof of the decision and that the person signing it was authorized to do so, without proof of the appointment or signature of that person.

(2) A copy of a decision of an assessment review board or the Appeal Commission that is certified by the person who presided at the hearing as being a true copy of the original decision is admissible in evidence as proof of the decision without proof of the appointment or signature of that person.

Copies of rolls and notices admissible

69(1) A copy of

(a) a property assessment roll or part of it, or

(b) a property assessment notice,

that is certified by a designated officer as being a true copy of the original roll or notice is admissible in evidence as proof of the existence and validity of the roll or notice.

(2) A statutory declaration signed by a designated officer of a municipality is admissible in evidence as proof that a property assessment notice was sent on the date stated in the declaration.

Costs

70(1) An assessment review board and the Appeal Commission may

(a) determine the costs of and incidental to proceedings before it or order by whom the costs are to be determined, and

(b) order by whom and to whom the costs are to be paid.

(2) An order made under this section may be filed in the Court of Queen's Bench and, if filed, the order is enforceable in the same manner as if it were an order of that Court.

Technical irregularities

71(1) If there has been substantial compliance with this Act, no proceeding or decision of an assessment review board or the Appeal Commission is invalid because of

NOTES

(a) a defect of form,

(b) a technical irregularity, or

(c) informality.

(2) An assessment review board or the Appeal Commission may correct a typographical, clerical or arithmetic error or omission in a decision made by it.

Immunity

72 The clerks and members of assessment review boards and the staff and members of the Appeal Commission are not personally liable for anything done or omitted to be done in good faith in the exercise or purported exercise of a power, duty or function under this Act or any other enactment.

Obligation to pay taxes

73 Proceedings started under Part 5 do not relieve an assessed person from the obligation to pay any taxes owing on assessed property or any penalties imposed for late payment of the taxes.

Right to continue proceedings

74 A person who becomes an assessed person may, with the written consent of the former assessed person, take over any proceedings under Part 5 relating to the assessed property.

PART 7

MISCELLANEOUS

Chief Provincial Assessor

75 In accordance with the *Public Service Act*, there must be appointed a Chief Provincial Assessor and assistant provincial assessors and any staff necessary to carry out the duties of the Chief Provincial Assessor under this Act.

Assessors

76 A council must appoint an assessor for the municipality and any assistant assessors necessary to carry out the duties of an assessor under this Act.

Municipal inspections

77(1) An assessor may, after giving reasonable notice to the owner or occupier of land or a building, structure or thing,

NOTES

(a) enter or inspect, at any reasonable time, the land, building, structure or thing,

(b) request anything to be produced to assist the entry or inspection, and

(c) take copies of anything related to the entry or inspection.

(2) The assessor must display or produce on request identification showing that the assessor is authorized to make the entry or do the inspection.

(3) In an emergency or in extraordinary circumstances the assessor need not give reasonable notice or enter or inspect at a reasonable hour.

Court authorized inspections and enforcement

78(1) If a person

(a) refuses to allow an entry or inspection by an assessor,

(b) refuses to produce anything to assist the entry or inspection,

(c) refuses to allow an action or measures to be taken or something to be done, or to stop an activity, or

(d) interferes with the entry, inspection, action or measures,

the municipality may apply to the Court of Queen's Bench, by way of originating notice, for an order under subsection (2).

(2) The court may make an order

(a) restraining a person from preventing or interfering with the entry or inspection, or

(b) requiring the production of anything to assist an entry or inspection.

(3) A copy of the originating notice and a copy of each affidavit in support must be served at least 3 days before the day named in the notice for hearing the application.

(4) In emergency situations or in extraordinary circumstances the court may hear the application without notice to any other person.

NOTES

Reassessment within 5 years

79(1) If, within 5 years after a property assessment notice has been received by an assessed person, it is discovered that property has been underassessed because an assessed person failed to disclose or concealed information with the intention of obtaining a reduced assessment for the property, an assessor may value and assess it in accordance with this Act and place the valuation, assessment and property class or classes on a special property assessment roll.

(2) If an assessor values and assesses property under subsection (1), the municipality must prepare and send to the assessed person an amended property assessment notice for the property for each of the calendar years in which the property was underassessed.

Lost or wrong notice

80(1) If an assessed person does not receive a property assessment notice or receives someone else's notice, the assessed person may give the municipality the reasons why the assessed person's name or someone else's name should be on the property assessment notice.

(2) If it is satisfied with the reasons it receives, the municipality must prepare an amended property assessment notice and send it to the person named on the notice.

Correction of property assessment notice

81(1) An error, omission or misdescription on a property assessment notice or the non-receipt of a property assessment notice

(a) by the person to whom it is addressed, or

(b) by a person named on the property assessment roll whose mailing address is not known,

does not invalidate the valuation or assessment or affect the liability of the property to valuation and assessment.

(2) On correcting an error, omission or misdescription on a property assessment notice, the municipality must prepare and send to the assessed person an amended property assessment notice.

Correction of property assessment roll

82(1) If at any time it is discovered

NOTES

(a) that any property that was liable to valuation and assessment on the immediately preceding December 31 has not been valued and assessed,

(b) that the name of a person that should be entered on the property assessment roll is not entered, or

(c) that there is an error in any of the information contained on the property assessment roll,

the council may direct the assessor to value and assess the property and enter the valuation, assessment and property class or classes on the roll, to enter the name of any person on the roll or to correct an error.

(2) The date of every entry under subsection (1) must be shown on the roll.

(3) The municipality must prepare and send to the assessed person a property assessment notice or an amended property assessment notice, as the case may be.

Form of roll

83 A property assessment roll may be in any form, including a form that can be stored

(a) on microfilm,

(b) in electronic, mechanical or magnetic storage, or

(c) in electronic data transmission signals.

Inspection of roll

84 A property assessment roll must be open for inspection by the public during regular business hours.

Severability of roll

85 The fact that one or more entries on a property assessment roll are wrong does not invalidate other entries on the roll or the roll itself.

Sending property assessment notices

86 When this Act, the regulations or a bylaw requires that a property assessment notice or a decision under Part 5 be sent to any person, the notice or decision is sufficiently sent if it is

NOTES

(a) mailed by ordinary mail to the last address shown for that person on the property assessment roll of the municipality,

(b) personally delivered to that person, or

(c) sent to that person by any electronic means.

Incontestability of valuation and assessment

87 If a person's interest in property was liable to valuation and assessment at the time the valuation and assessment were prepared and

(a) there has been no complaint filed under Part 5, or

(b) there has been a complaint filed but there has been no appeal to the Appeal Commission,

on the expiration of the time limited for filing a complaint or for forwarding notice of appeal to the Appeal Commission, as the case may be, the valuation and assessment of the person's interest that are entered on the roll, or as altered under Part 5, are the proper and final valuation and assessment of the interest.

Information held by assessors

88 Information obtained by an assessor in carrying out duties under this Act must be kept confidential unless it is used or made public in a way that does not identify the specific person or property to which the information relates.

Access to assessment record

89 A municipality must comply with a request by an assessed person, made in the manner required by the municipality, to let the assessed person see or receive sufficient information to show how the assessor arrived at the valuation and assessment of the assessed person's property.

Access to summary of valuation and assessment

90(1) An assessed person may ask the municipality, in the manner required by the municipality, to let the assessed person see or receive a summary of the valuation and assessment of any assessed property in the municipality.

(2) A municipality must comply with a request under subsection (1) or part of it if it is satisfied that

NOTES

(a) the assessed person needs that information for a legitimate purpose to file a complaint or give notice of an appeal under Part 5, and

(b) necessary confidentiality will not be breached.

Duty to provide information

91 A municipality must provide information to each assessed person about the following:

(a) when and where the property assessment roll can be inspected;

(b) to whom and how a complaint can be filed or an appeal can be commenced under Part 5.

Extension of time

92(1) If anything that is to be done within a number of days or at a time fixed by this Act cannot be or is not done, the Minister may by order from time to time appoint a further or other time for doing it, whether the time at or within which it ought to have been done has or has not arrived or expired, as the case may be.

(2) A thing done at or within the time specified in the order is as valid as if it had been done at or within the time fixed by or under this Act.

Change in municipal boundary

93 When a new municipality is created or the boundary of a municipality is changed, the assessor must make any adjustments made necessary by that change to a valuation and assessment of property in a municipality and

(a) notify each municipality concerned of an adjustment that is applicable to the municipality,

(b) notify each assessed person who is affected by the adjustment, and

(c) instruct each municipality affected by the adjustment to make the necessary changes to the property assessment roll to reflect the adjustment.

Regulations

94 The Minister may make regulations

(a) describing productive value for the purpose of valuing farm land;

NOTES

(b) specifying property that must be valued in accordance with the regulations and prescribing the standards and methods of valuation to be used when valuing that property, linear property and railway;

(c) prescribing the factors that are to be applied to valuations of property to calculate assessments;

(d) describing parcels of land that must be valued as farm land or must not be valued as farm land;

(e) establishing the extent to which property listed in section 1(g) to (i) of the Schedule of Exemptions is exempt from valuation and assessment;

(f) respecting the preparation and contents of special property assessment rolls referred to in section 79;

(g) setting rates payable by a municipality that hires employees of the Department of Municipal Affairs to carry out the duties of an assessor in the municipality;

(h) exempting specific machinery, equipment, appliances, working tanks or other things from the definition of "coal or oil sands machinery and equipment";

(i) respecting any other matter the Minister considers necessary in order to enable assessors to value and assess property under this Act.

PART 8

OFFENCES AND PENALTIES

Failure to give information

95 A person who is able to do so and does not give the information required to be given under this Act or the regulations is guilty of an offence and liable on summary conviction to a fine not exceeding $5000 and in default of payment to imprisonment for not more than 6 months, or to both fine and imprisonment.

NOTES

Fraud

96 A person acting on behalf of a municipality under this Act who

(a) intentionally prepares a false valuation or assessment,

(b) intentionally does not prepare a valuation or an assessment,

(c) intentionally causes a name to be entered on a property assessment notice or property assessment roll that is known to be wrong, or

(d) intentionally omits a name from a property assessment notice or property assessment roll

is guilty of an offence and liable on summary conviction to a fine not exceeding $10,000 and in default of payment to imprisonment for not more than 6 months, or to both fine and imprisonment.

PART 9

TRANSITIONAL, CONSEQUENTIAL, REPEAL AND COMMENCEMENT

Definitions

97 *In this Part,*

(a) "Alberta Assessment Appeal Board" means the Alberta Assessment Appeal Board established under the former Assessment Appeal Board Act;

(b) "former Assessment Appeal Board Act" means the Assessment Appeal Board Act, RSA 1980 cA-46;

(c) "former Electric Power and Pipe Line Assessment Act" means the Electric Power and Pipe Line Assessment Act, RSA 1980 cE-5;

(d) "former Municipal Taxation Act" means the Municipal Taxation Act, RSA 1980 cM-31.

Regulation of assessments

98 *The Minister may make regulations respecting assessments of property and businesses under the former Municipal Taxation Act and the former Electric Power and Pipe Line Assessment Act, including*

NOTES

(a) freezing the assessments or deeming them to be market values until this Act comes into force,

(b) phasing in increases in assessments either generally or for specific municipalities or types or categories of property and providing for the valuation of physical changes to property during the transitional period prescribed by the Minister, and

(c) making any other regulations the Minister considers necessary to phase in or implement this Act.

First valuation under this Act

99 *The first valuation and assessment under this Act must be carried out in 1995 and is effective for the 1996 calendar year.*

Alberta Assessment Appeal Board

100*(1) The members of the Alberta Assessment Appeal Board are the members of the Alberta Assessment Appeal Commission according to their original terms of appointment.*

(2) The chairperson of the Alberta Assessment Appeal Board is the chairperson of the Alberta Assessment Appeal Commission according to the original term of appointment of the chairperson.

(3) The staff of the Alberta Assessment Appeal Board is the staff of the Alberta Assessment Appeal Commission.

Existing complaint

101*(1) A complaint that is before a court of revision under the former Municipal Taxation Act when this Act comes into force must be continued to its conclusion by the court of revision as if this Act had not come into force and the former Municipal Taxation Act had remained in force.*

(2) A decision of a court of revision under subsection (1) can be appealed only to the Alberta Assessment Appeal Board as if

(a) this Act had not come into force and the former Municipal Taxation Act and the former Assessment Appeal Board Act had remained in force, and

(b) the Alberta Assessment Appeal Board has jurisdiction to hear the appeal.

NOTES

Existing appeal

102 *An appeal or other matter being dealt with by the Alberta Assessment Appeal Board under the former Municipal Taxation Act when this Act comes into force must be continued to its conclusion by the Board as if this Act had not come into force and the former Assessment Appeal Board Act had remained in force.*

Consequential - Amends cM-32

103*(1) This section amends the Municipalities Assessment and Equalization Act.*

(2) Section 1 is amended

(a) by repealing clauses (a), (d), (e) and (g);

(b) by repealing clause (j) and substituting the following:

(j) "rateable land" means

(i) property as defined in the *Property Assessment Act*, and

(ii) anything else the Board considers should be included as rateable land.

(3) Sections 2 to 12 are repealed.

(4) Sections 22 to 24 are amended by striking out "Alberta Assessment Appeal Board" *wherever it occurs and substituting* "Alberta Assessment Appeal Commission".

(5) Section 26 is amended

(a) in subsection (1) by striking out "of not more than $50 and in default of payment to imprisonment for a term not exceeding 30 days" *and substituting* "not exceeding $1000";

(b) by repealing subsection (2).

(6) Section 28 is repealed.

(NOTE: The following is a list of Acts that might need to be amended consequentially. This list may be expanded as research continues.

NOTES

Alberta Mortgage and Housing Corporation Act
Alberta Research Council Act
Condominium Property Act
Consumer Credit Transactions Act
County Act
Crown Cultivation Leases Act
Crowsnest Pass Municipal Unification Act
Department of Public Works, Supply and Services Act
Drainage Districts Act
Fire Protection Act
Hospitals Act
Irrigation Act
Land Titles Act
Libraries Act
Liquor Control Act
Local Authorities Board Act
Local Tax Arrears Consolidation Act
Municipal District of Bighorn No. 8 Incorporation Act
Municipal District of Brazeau No. 77 Incorporation Act
Municipal District of Clearwater No. 99 Incorporation Act
Municipal District of Cypress No. 1 Incorporation Act
Municipal Taxation Act
New Towns Act
Northeast Alberta Regional Commission Act
Nursing Homes Act
Planning Act
Property Tax Reduction Act
Public Health Act
Public Lands Act
Recreation Development Act
School Act
Special Areas Act
Tax Recovery Act
Telecommunications Act
Treasury Branches Act
University of Alberta Foundation Act)

Repeal

104(*1*) *The Municipal Taxation Act is repealed.*

(2) *The Assessment Appeal Board Act is repealed.*

(3) *The Electric Power and Pipe Line Assessment Act is repealed.*

Coming into force

105 *This Act comes into force on Proclamation.*

NOTES

SCHEDULE OF EXEMPTIONS

1(1) The following are exempt from valuation and assessment:

(a) a facility, works or system for

(i) the collection, treatment, movement or disposal of sanitary sewage, and

(ii) storm sewer drainage,

that is owned by the Crown in right of Canada, the Crown in right of Alberta, a municipality or a regional municipal services commission and the land, easement or right of way on which the facility, works or system is located;

(b) a facility, works or system for the storage, transmission, treatment, distribution or supply of water that is owned by the Crown in right of Canada, the Crown in right of Alberta, a municipality or a regional municipal services commission and the land, easement or right of way on which the facility, works or system is located;

(c) land and improvements owned by the Crown in right of Alberta in a municipal district, county, improvement district, special area or specialized municipality that are not

(i) used or actively occupied by the Crown, or

(ii) occupied under an interest or right granted by the Crown;

(d) public roadways as defined in the *Planning Act*, the road itself and everything necessary to maintain the roadway, regulate road users and keep the roadway and the users safe;

(e) road allowances, unless they are occupied under a grazing lease, grazing licence or grazing permit;

(f) farm buildings to the extent they are used for farming operations;

(g) improvements or parts of improvements situated outside a city, town, new town, village, summer village or a hamlet as defined in the *Municipal Government Act* on land other than farm land and used exclusively

(i) as a greenhouse,

(ii) to store crops, or

(iii) to house livestock or poultry,

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other than for commercial purposes, to the extent prescribed by the Minister under section 94;

(h) farm residences, to the extent prescribed by the Minister under section 94;

(i) residences situated outside a city, town, new town, village, summer village or a hamlet as defined in the *Municipal Government Act*, to the extent prescribed by the Minister under section 94;

(j) linear property used exclusively in farming operations;

(k) linear property that is under construction unless it is capable of being used for the transmission of gas, oil or electricity or for any other purpose;

(l) minerals, oil and gas;

(m) growing crops;

(n) canals, dams, dykes, weirs, breakwaters, ditches, basins, reservoirs, cribs and embankments and the land on which they are located;

(o) flood-gates, drains, tunnels, bridges, culverts, headworks, flumes, penstocks, aqueducts, devices and contrivances located at a dam and used in the operation of those installations and the land on which they are located, when the purpose is exclusively for water conservation or flood control;

(p) any part of an installation referred to in clause (k) that is used in connection with water conservation or flood control and the land on which it is located, except any part of an installation that is used for the generation or production of electric power;

(q) waterworks supply, distribution system and metering facilities used primarily for the purpose of providing a domestic water supply service when owned or operated by an individual or corporation;

(r) land and the timber disposition held under a forest management agreement or a forest management lease from the Crown in right of Alberta;

(s) historical sites and monuments;

(t) property in Indian reserves;

(u) property in Metis settlements;

(v) property in National Parks, unless the property is in a school district as defined in the *School Act*.

(2) Property listed in subsection (1) is not to be valued or assessed under this Act.

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